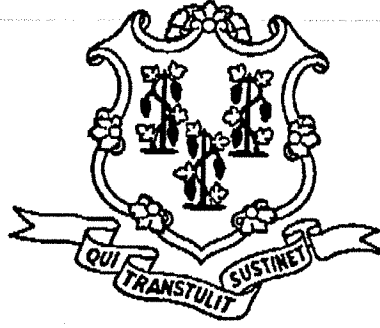


State of Connecticut



Annual Report of Long-Term Care Facility Cost Year 2016

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	
Address (No. & Street, City, State, Zip Code) 1360 Torrington Road Torrington, CT 06790	
Type of Facility	
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)
<input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2015	Report for Year Ending 9/30/2016

License Numbers:	CCNH 1070C	RHNS	(Specify)	Medicare Provider No. 07-5332
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Medicaid Provider Numbers:	CCNH 1070C	RHNS	ICF-MR
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For Department Use Only

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received



**MYERS AND
STAUFFER, LLC**
CERTIFIED PUBLIC ACCOUNTANTS

December 11, 2013

Mr. Michael E. Mosier
Chief Financial Officer
Athena Health Care Systems
135 South Road
Farmington, CT 06032

Subject: Alternative Annual Report Approval

Dear Mr. Mosier:

This letter is a follow-up to your verbal approval regarding your request for alternative annual report utilization. We have reviewed your request for approval of the Athena Health Care Systems version of the 2013 Annual Report for the State of Connecticut. Based on our review, your version of the annual report has been approved.

It is not necessary to request approval on an annual basis. This approval will remain in effect until modifications have been made to the Annual Report by the Department of Social Services. The provider community will be notified should such changes occur. At that time, you will be required to submit a new request for approval based on the modified annual report:

Should you have any questions, please feel free to contact me at (860) 687-0790.

Sincerely,

Brittany L. Hester, Administrative Assistant

CC: Claudette B. Pickens, CPA

CC: Chris Lavigne

DEDICATED TO GOVERNMENT HEALTH PROGRAMS 7 Waterside Crossing, Ste 202 | Windsor, CT 06095
PH 860.687.0790 | PH 855.716.9377 | FX 860.687.0810
www.mslc.com

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General Information

Name of Facility (as licensed) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page 1	of 37
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Administrator's/Owner's Certification

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor [facility name] for the cost report period beginning October 01, 2015 and ending September 30, 2016, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above.

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under penalties of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

Signed (Administrator) <i>Marisa Jones</i>		Date 2/15/17	Signed (Owner) <i>Lawrence Santilli</i>		Date 2/15/17
Printed Name (Administrator) Marisa Jones			Printed Name (Owner) Lawrence Santilli		
Subscribed and Sworn to before me:	State of Conn	Date 2/15/17	Signed (Notary Public) <i>Shawn D. Chrusciel</i>		Comm. Expires 3/31/20
Address of Notary Public 411 Terrace Ln Bristol CT 06010					

(Notary Seal)

State of Connecticut
Department of Social Services
 25 Sigourney Street, Hartford, Connecticut 06106

Data Required for Real Wage Adjustment			Page 1A	of 37
Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	Period Covered:	From	To	
		10/1/2015	9/30/2016	
Address of Facility 1360 Torrington Road Torrington, CT 06790				
Report Prepared By Athena Health Care Associates, Inc	Phone Number (860) 751-3900	Date 2/15/2017		
Item	Total	CCNH	RHNS	(Specify)
1. Dietary wages paid..... \$				
2. Laundry wages paid..... \$				
3. Housekeeping wages paid..... \$				
4. Nursing wages paid..... \$				
5. All other wages paid..... \$				
6. Total Wages Paid \$				
7. Total salaries paid..... \$				
8. Total Wages and Salaries Paid (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

DO NOT include Fringe Benefit Costs.

General Information and Questionnaire
Type of Facility - Organization Structure

Phone No. of Facility 860-489-1008	Report for Year Ended 09/30/16	Page 2	of 37
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Name of Facility (as shown on license) Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	Address (No. & Street, City, State, Zip) 1360 Torrington Road Torrington, CT 06790
--	--

License Numbers:	CCNH 1070C	RHNS	(Specify)	Medicare Provider No. 07-5332
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Type of Facility (Check appropriate box(es))			
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)	

Type of Ownership (Check appropriate box)			
<input type="checkbox"/> PROPRIETORSHIP	<input type="checkbox"/> LLC	<input type="checkbox"/> PARTNERSHIP	<input checked="" type="checkbox"/> PROFIT CORP.
<input type="checkbox"/> NON-PROFIT CORP.	<input type="checkbox"/> GOVERNMENT	<input type="checkbox"/> TRUST	

If this facility opened or closed during report year provide:	Date Opened	Date Closed

Has there been any change in ownership or operation during this report year?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If "Yes," explain fully.
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Administrator		
Name of Administrator Marisa Jones	Nursing Home Administrator's License No.:	001910

Other Operators/Owners who are assistant administrators (full or part time) of this facility.	
Name	License No.:
Not Applicable	

General Information and Questionnaire Corporate Owners

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page 3A	of 37
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If this facility is owned or operated as a corporation, provide the following information:

Legal Name of Corporation	Business Address	State(s) in Which Incorporated	
Valerie Manor, Inc	1360 Torrington Rd, Torrington, CT 06790	CT	
Name of Directors, Officers	Business Address	Title	No. Shares Held by Each
Lawrence G. Santilli	1360 Torrington Rd, Torrington, CT 06790	President	5539.5
Debra M Soucey	1360 Torrington Rd, Torrington, CT 06790	Secretary	
Michael E Mosier	1360 Torrington Rd, Torrington, CT 06790	Treasurer	
Names of Stockholders Owning at Least 10% of Shares			
In addition to the above:			
Custodians for Lawrence E Santilli	1360 Torrington Rd, Torrington, CT 06790		2160.41

General Information and Questionnaire Related Parties*

Name of Facility	License No.	Report for Year Ended	Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	4	37	
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 					
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No 					
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.					
If "Yes," provide the following information:					
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Indicate Where Costs are Included in Annual Report Page # / Line #	Actual Cost to the Related Party
		Yes	No %**		
Valerie Nursing Home, LLC	52 Overlook Drive, Windsor, CT 06095	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Lease of Facility & Equipment PG 22, Line 9	\$302,529
Athena Health Care	135 South Rd, Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	See Attached	
Athena Captive	135 South Rd, Farmington, CT 06032	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Workers Comp Captive	\$371,661
Athena Health Care Assoc 401k Plan	135 South Rd, Farmington, CT 06032	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Facility Participates in common 401k plan	
Misc Facilities	Various	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Interfacility Loans Payable	
Laurel Ridge Health Care Center	642 Danbury Rd, Ridgefield, CT 06877	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Bank Fees	\$8,994
Bayview Health Care Center	301 Rope Ferry Rd, Waterford, CT 06385	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Software Settlement	\$1,512
Procure LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Pharmacy Services	\$106,960
		<input type="checkbox"/>	<input checked="" type="checkbox"/>		

* Use additional sheets if necessary.

** Provide the percentage amount of revenue received from non-related parties.

Valerie Manor
RELATED PARTIES QUESTIONNAIRE
PAGE 4

FACILITY NAME	ADDRESS	Also Provided Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included In Annual Report Page # / Line #	Costs Reported	Actual Cost to the Related Party
		Yes	No				
Athena Health Care	135 South Rd Farmington, CT 06032	<input checked="" type="checkbox"/>	<input type="checkbox"/>	MIS, Management Fees A/R, Legal, Mortgage Fees, Bank Charges Insurance, Lobbying, Records, Interest Storage, Marketing, Gift Certificates Project Development, Data Processing Training, Maintenance, Physical Therapy Fill In, Nurse Fill In	Pg 16, Ln m13 Pg 17 P 16, m3; P 15, 1e&1g P 27, 12D; P 27, 14a P16, L5, L2; P 32 D7 Pg 16 L2, Pg 16 l5 Pg 22 6a, Pg 13 B5a& 11a	\$786,799	\$336,495
Athena Health Care Insurance	135 South Rd Farmington, CT 06032	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Self Insured Employee Health & Dental Insurance	Pg 15,1	\$1,445,598	\$1,445,598

General Information and Questionnaire
Basis for Allocation of Costs

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page 5	of 37
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If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary.....	Number of meals served to residents
Laundry.....	Number of pounds processed
Housekeeping.....	Number of square feet serviced
Nursing.....	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants.....	Number of hours of resident care provided by EACH specialist <i>(See listing page 13)</i>
Maintenance and operation of plant.....	Square feet
Property costs (depreciation).....	Square feet
Employee health and welfare.....	Gross salaries
Management services.....	Appropriate cost center involved
All other General Administrative expenses.....	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required? Yes No If "No," explain fully why such allocation was not made.

Not Applicable

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

Not Applicable

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes No If "No," explain fully why such allocation was not made.

Not Applicable: No Non-Nursing Home Cost Centers

**General Information and Questionnaire
Accounting Basis**

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page 7	of 37
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The records of this facility for the period covered by this report were maintained on the following basis:

Accrual Cash Modified Cash

Is the accounting basis for this period the same as for the previous period? Yes No If "No," explain.

Independent Accounting Firm

Name of Accounting Firm	Address (No. & Street, City, State, Zip Code)
1 Marcum LLP	555 Long Wharf Drive 12th Floor, New Haven, CT 06511
2 Marcum LLP	555 Long Wharf Drive 12th Floor, New Haven, CT 06511
3 Marcum LLP	555 Long Wharf Drive 12th Floor, New Haven, CT 06511
4 Marcum LLP	555 Long Wharf Drive 12th Floor, New Haven, CT 06511

Services Provided by This Firm (*describe fully*)

1	2016 Audit Year End Financials & Form 8752 S500 (Allow)	\$ 22,500
2	2016 Tax Return (Allow)	\$ 4,125
3	2015 Form 8752 (Disallow)	\$ 500
4	Medicare Cost Report (Allow)	\$ 2,650
		Charge for Services Provided
		\$29,775

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No **Pg 15, Line1d**

Legal Services Information

Name of Legal Firm or Independent Attorney	Telephone Number
1 Murtha Cullina LLP	860-240-6000
2 Goldman, Gruder & Woods	203-899-8900
3 Treasurer State of CT	860-702-3000
4 Donald Light	860-567-0451
5 Schiff Hardin LLP	212-753-5000

Address (*No. & Street, City, State, Zip Code*)

1	185 Asylum St Hartford, CT 06103
2	200 Connecticut Ave, Norwalk, CT 06854
3	55 Elm St #2, Hartford, CT 06106
4	204 Goodhouse Rd, Litchfield, CT 06759
5	666 5th Ave #1700, New York, NY 10103

Services Provided by This Firm (*describe fully*)

1	Audit Letter:Allow \$323; Annual Report:Allow \$150;General Matters:Disallow \$440	\$ 913
2	A/R Collection issues : Disallow	\$ 4,570
3	A/R Collection issues: Disallow	\$ 575
4	A/R Collection issues: Disallow	\$ 170
5	LOC Amendment: Disallow	\$ 3,950
		Charge for Services Provided
		\$10,178

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

Yes No **Pg 15, Line1e**

Schedule of Resident Statistics (Cont'd)

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page 9	of 37
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4. Were there any changes in the certified bed capacity during the report year? YES NO

If "YES", provide the following information:

Date of Change	Place of Change (Specify)			Change in Beds						Capacity After Change			Reason for Change
	CCNH (1)	RHNS (2)	(3)	Lost			Gained			CCNH	RHNS	(Specify)	
				(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change.....			
2nd change.....			
3rd change.....			
4th change.....			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare		Medicaid		Self-Pay		Other State Assisted	
	CCNH	RHNS	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H. ICF-MR
No. of Residents	15		101		19		11	
Per Diem Rate								
a. One bed rm.	580.14		217.97		522.00		415.00	
b. Two bed rms.	580.14		217.97		500.00		415.00	
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	10,311	10,311		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	485	485		
2. Restorative Treatments				
C. Other	18,361	18,361		
D. Total Physical Therapy Treatments	29,157	29,157		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	1,378	1,378		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	45	45		
2. Restorative Treatments				
C. Other	1,381	1,381		
D. Total Speech Therapy Treatments	2,804	2,804		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	9,056	9,056		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	358	358		
2. Restorative Treatments				
C. Other	16,303	16,303		
D. Total Occupational Therapy Treatments	25,717	25,717		

Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
A. Salaries and Wages*						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	206,928	2,165				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	258,405	11,390				
5. Dietary Service						
a. Head Dietitian	34,812	883				
b. Food Service Supervisor	65,701	2,188				
c. Dietary Workers	479,072	33,751				
6. Housekeeping Service						
a. Head Housekeeper	56,452	2,122				
b. Other Housekeeping Workers	244,267	19,533				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance	55,009	2,046				
b. Other Maintenance Workers	38,725	2,071				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	172,136	9,957				
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	195,073	4,086				
b. RN						
1. Direct Care	622,473	17,610				
2. Administrative**	552,883	18,341				
c. LPN						
1. Direct Care	1,098,415	42,912				
2. Administrative**						
d. Aides and Attendants	1,931,521	134,191				
e. Physical Therapists	632,701	20,121				
f. Speech Therapists	122,516	2,430				
g. Occupational Therapists	393,109	10,577				
h. Recreation Workers	227,814	10,673				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	174,438	7,036				
n. Marketing						
o. Other (Specify)						
<i>A-13. Total Salary Expenditures</i>	7,562,450	354,083				

* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

*** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule A1 - Salary Information for Operators/Owners; Administrators,
 Assistant Administrators and Other Related Parties*

Name of Facility		License No.		Report for Year Ended		Page	of			
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C		9/30/2016		11	37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section I - Operators/Owners										
Not Applicable										
Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).										
Not Applicable										
Not Applicable										
Not Applicable										
Not Applicable										
Not Applicable										
Not Applicable										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all employment worked during the cost year.

Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Related Parties*

Name of Facility (as licensed)		License No.		Report for Year Ended		Page	of			
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C		9/30/2016		12	37			
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	(Specify)							
Section III - Administrators***										
Marisa Jones (10/1/2014-9/30/15)	206,928			Health & life insurances, Payroll Taxes	Day to day operations of the nursing home facility.	2,165	A2			
Section IV - Assistant Administrators										

* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.
 ** Include all other employment worked during the cost year.
 *** If more than one Administrator is reported, include dates of employment for each.

B. Report of Expenditures - Professional Fees

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	13	37		
Total Cost and Hours						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)						
1. Dietitian.....						
2. Dentist.....	16,399	34				
3. Pharmacist.....	12,594	123				
4. Podiatrist.....						
5. Physical Therapy						
a. Resident Care.....	79,441	1,318				
b. Other.....						
6. Social Worker.....						
7. Recreation Worker.....						
8. Physicians						
a. Medical Director (entire facility).....	69,500	233				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**.....	7,189					
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify) See Attached Schedule	1,450	10				
9. Speech Therapist						
a. Resident Care.....	3,240	12				
b. Other.....						
10. Occupational Therapist						
a. Resident Care.....	35,992	565				
b. Other.....						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***	10,950	176				
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides.....						
d. Other.....						
12. Other (Specify) See Attached Schedule						
B-13 Total Fees Paid in Lieu of Salaries	236,755	2,471				

* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

** This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

*** Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

B. Report of Expenditures - Professional Fees (Medical Director Detail)

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C	9/30/2016	13 a	37
Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify) Hours
8. Physicians					
a. Medical Director Detail	0	233	0	0	0

Dr. Amor Lomibao \$42,000 83 hours
 Dr. Ethan Nguyen \$27,500 150 hours

Report of Expenditures
Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis*

Name of Facility		License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C	9/30/2016		14	37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship		
		Yes	No			
Dr. Amor Lomibao, 115 Spencer St, Winsted, CT 06098	Medical Director/Medical Staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Dr. Ethan Nguyen, 115 Spencer St, Winsted, CT 06098	Asst Medical Director/Medical Staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Vista Behavioral Health, LLC, 152 Simsbury Rd, Avon, CT 06001	Medical Staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Athena Healthcare, 135 South Rd, Farmington, CT 06032	MDS Fill In	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Owners		
Omnicare/Value Health Care, 525 Knotter Drive, Cheshire, CT 06410	Pharmacist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Healthdrive Dental Group, One Prestige Drive Suite 107, Meriden, CT 06450	Dental Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Healthdrive Audiology Group, 25 Needham St, Newton, MA 02461	Audiology Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Retina Consultants PC, 191B Main St, Manchester, CT 06040	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Swallowing Diagnostics, LLC(SDX), PO Box 484, Avon, CT 06001	Speech Therapist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Onward Healthcare, PO Box 27421, New York, NY 10087	Physical Therapy	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
AMN Healthcare Allied Inc, 75 Second Ave, Suite 520, Needham, MA 02494	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Yale New Haven Hospital, PO Box 1403, New Haven, CT 06505	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Access Therapies Inc, PO Box 823461, Philadelphia, PA 19182	Physical Therapist, Occupational Therapist	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Arrhythmia Consultants of CT, 95 Woodland St, 4th Floor, Hartford, CT 06105	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Procure LTC, 1492 Highland Ave, Cheshire, CT 06410	Pharmacist	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Owners		
Consulting Ophthalmologists, 499 Farmington Ave #100, Farmington, CT 06032	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Retina Consultants PC, 399 Farmington Ave #206, Farmington, CT 06032	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Hartford Hospital, 80 Seymour St, Hartford, CT 06102	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
HHC Physicans Care Inc, 8 Vista Dr, Old Lyme, CT 06371	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
John Dempsey Hospital, 263 Farmington Ave #20, Farmington, CT 06030	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Waterbury Orthopaedic Associates, 1211 W Main St, Waterbury, CT 06708	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
Dr. Armen Babigian, 61 Commercial Blvd, Torrington, CT 06790	Physician	<input type="checkbox"/>	<input checked="" type="checkbox"/>			

* Use additional sheets if necessary.

** Refer to Page 4 for definition of related.

C. Expenditures Other Than Salaries - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016		15	37
Item	Total	CCNH	RHNS	(Specify)	
1. Administrative and General					
a. Employee Health & Welfare Benefits					
1. Workmen's Compensation.....	\$ 371,661	371,661			
2. Disability Insurance.....	\$				
3. Unemployment Insurance.....	\$ 135,535	135,535			
4. Social Security (F.I.C.A.).....	\$ 557,771	557,771			
5. Health Insurance.....	\$ 1,283,571	1,283,571			
6. Life Insurance (employees only) (not-owners and not-operators).....	\$				
7. Pensions (Non-Discriminatory) (not-owners and not-operators).....	\$ 40,709	40,709			
8. Uniform Allowance.....	\$				
9. Other (<i>Specify</i>)..... See Attached Schedule	\$				
b. Personal Retirement Plans, Pensions, and Profit Sharing Plans for Owners and Operators (Discriminatory)*	\$				
c. Bad Debts*.....	\$ 80,480	80,480			
d. Accounting and Auditing.....	\$ 29,775	29,775			
e. Legal (<i>Services should be fully described on Page 7</i>)	\$ 10,178	10,178			
f. Insurance on Lives of Owners and Operators (<i>Specify</i>)*.....	\$				
g. Office Supplies.....	\$ 66,940	66,940			
h. Telephone and Cellular Phones.....					
1. Telephone & Pagers.....	\$ 13,338	13,338			
2. Cellular Phones.....	\$ 3,226	3,226			
i. Appraisal (<i>Specify purpose and attach copy</i>)*.....	\$				
j. Corporation Business Taxes (<i>franchise tax</i>).	\$				
k. Other Taxes (<i>Not related to property - See Page 22</i>)					
1. Income*.....	\$ 250	250			
2. Other (<i>Specify</i>) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 974,123	974,123			
Subtotal	\$ 3,567,557	3,567,557			

* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016		16	37
Item	Total	CCNH	RHNS	(Specify)	
Subtotals Brought Forward:	3,567,557	3,567,557			
l. Travel and Entertainment					
1. Resident Travel and Entertainment.....	\$				
2. Holiday Parties for Staff.....	\$ 5,851	5,851			
3. Gifts to Staff and Residents.....	\$ 19,049	19,049			
4. Employee Travel.....	\$ 1,412	1,412			
5. Education Expenses Related to Seminars and Conventions	\$ 7,946	7,946			
6. Automobile Expense (not purchase or depreciation).....	\$				
7. Other (Specify)..... See Attached Schedule	\$				
m. Other Administrative and General Expenses					
1. Advertising Help Wanted (all such expenses).....	\$ 11,021	11,021			
2. Advertising Telephone Directory (all such expenses)***	\$ 918	918			
3. Advertising Other (Specify)***..... See Attached Schedule	\$ 34,790	34,790			
4. Fund-Raising***.....	\$				
5. Medical Records.....	\$				
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***.....	\$				
7. Postage.....	\$ 10,913	10,913			
* 8. Dues and Membership Fees to Professional Associations (Specify) See Attached Schedule	\$ 10,893	10,893			
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$				
9. Subscriptions.....	\$ 245	245			
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract (Specify and Complete Schedule C-2, Page 21 for each firm or individual)	\$				
12. Administrative Management Services**.....	\$ 495,887	495,887			
13. Other (Specify) See Attached Schedule	\$ 135,426	135,426			
C-14 Total Administrative & General Expenditures	\$ 4,301,908	4,301,908			

* Do not include Subscriptions, which should go in item 9.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
Total Other Travel and Entertainment	\$ -	\$ -	\$ -

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
Promotional	\$ 34,790		
Total Other Advertising	\$ 34,790	\$ -	\$ -

Schedule of Dues

Description	CCNH	RHNS	(Specify)
AANAC	\$ 238		
CAHCF	\$ 10,240		
ALTCFM	\$ 80		
ACHCA	\$ 335		
Total Dues	\$ 10,893	\$ -	\$ -

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
Total Contributions	\$ -	\$ -	\$ -

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
Lobbying Fees	\$ 5,057		
Bank Charges	\$ 14,116		
Payroll Processing Fees	\$ 29,166		
Employee Physicals/Background Checks	\$ 21,154		
Data Processing Fees	\$ 40,961		
Compliance Consulting	\$ 24,972		
Total Other Administrative and General	\$ 135,426	\$ -	\$ -

Schedule C-1 - Management Services*

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page of 17 37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	\$685,777	Contract Attached to a Prior Year	See Below
Allocation of the above	\$452,613 \$109,724 \$123,440	Admin/Gen 66% Indirect 16% Direct 18%	Pg 16, Line 12 Pg 18, Line 2C Pg 20, Line 5J
Athena Health Care Assoc., Inc 135 South Road Farmington, CT 06032	\$43,274	Admin/Gen-Other Exp	Pg 16, Line 12

*** In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016		18	37
Item	Total	CCNH	RHNS	(Specify)	
2. Dietary					
a. In-House Preparation & Service					
1. Raw Food.....	\$ 332,735	332,735			
2. Non-Food Supplies.....	\$ 37,563	37,563			
3. Other (Specify) _____	\$ 3,981	3,981			
Dishes = \$3,981					
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$				
c. Management Services**	\$ 109,724	109,724			
d. Other (Specify) _____	\$				
2E. Total Dietary Expenditures (2a + b + c + d)	\$ 484,003	484,003			
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)	
G. Resident Meals: Total no. of meals served per day:*	432	432			
H. Is cost of employee meals included in 2E?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No			
I. Did you receive revenue from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	If yes, specify cost. = \$8943		
L. Is any revenue collected from these people?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.		
O. Is any revenue collected from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.		
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

C. Expenditures Other Than Salaries (cont'd) Laundry-Basis for Allocation of Costs
(See Note on Page 5)

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	19	37
Item	Total	CCNH	RHNS	(Specify)
3. Laundry				
a. In-House Processing*	Lbs.			
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$			
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
	Amt. \$			
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
	Amt. \$			
4. Repair and/or purchase of linens.***	Lbs.			
	Amt. \$	21,609	21,609	
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$			
c. Management Services**	\$			
d. Other (Specify) Supplies = \$12,401	\$	12,401	12,401	
3E. Total Laundry Expenditures (3a + b + c + d)	\$	34,010	34,010	
3F. Laundry Questionnaire				
G. Is cost of employee laundry included in 3E?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.	
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, specify amount.	
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)			

* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

** Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

*** Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2016		Page 20	of 37
Item		Total	CCNH	RHNS	(Specify)	
4.	Housekeeping					
	a. In-House Care					
	1. Supplies - Cleaning (<i>Mops, pails, brooms, etc.</i>)	Sq. Ft. Serviced by Personnel Amt. \$ 46,516	46,516			
	b. Purchased Services (<i>by contract other than through Management Services</i>) (<i>Complete Schedule C-2 att. Page 21</i>)	Sq. Ft. Serviced by Personnel Amt. \$				
	c. Management Services*	\$				
	d. Other (<i>Specify</i>)	\$				
4E.	Total Housekeeping Expenditures (4a + b + c + d)....	\$ 46,516	46,516			
5.	Resident Care (Supplies)**					
	a. Prescription Drugs***					
	1. Own Pharmacy.....	\$				
	2. Purchased from Ominicare & Procure	\$ 297,891	297,891			
	b. Medicine Cabinet Drugs.....	\$ 73,526	73,526			
	c. Medical and Therapeutic Supplies.....	\$ 385,321	385,321			
	d. Ambulance/Limousine***	\$ 22,883	22,883			
	e. Oxygen					
	1. For Emergency Use.....	\$				
	2. Other***	\$ 47,277	47,277			
	f. X-rays and Related Radiological Procedures***	\$ 48,770	48,770			
	g. Dental (<i>Not dentists who should be included under salaries or fees</i>)	\$				
	h. Laboratory***	\$ 41,073	41,073			
	i. Recreation.....	\$ 14,017	14,017			
	j. Other (Specify)**** See Attached Schedule	\$ 240,674	240,674			
5K.	Total Resident Care Expenditures (5a - 5j).....	\$ 1,171,432	1,171,432			

* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

** Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

*** Facility should self-disallow the expense on Page 29 of the Cost Report.

**** ICFMR's should provide a detailed schedule of all Day Program Costs.

**Report of Expenditures
 Schedule C-2 - Individuals or Firms Providing Services by Contract ***

Name of Facility	License No.	Report for Year Ended	Page of							
			21	37						
Valerie Manor, Inc of Torrington, CT, db/a Valerie Manor	1070C	9/30/2016								
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***			Pg	Line
		Yes	No			CCNH	RHNS	(Specify)		
ADP	100 Corporate Drive, Windsor, CT 06095	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Payroll Processing	24,292			16	M13
CWPM	PO Box 415, 25 Norton Place, Plainville, CT 06067	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Rubbish Removal	21,948			22	6F
S & T Landscaping	147 Circle Dr, Torrington, CT 06790	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Snow Removal	11,326			22	6F
Winterberry Gardens	2070 West St, Southington, CT 06489	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Groundskeeping	12,897			22	6F
Omni/ValueHealth Care	PO Box 740391, Cincinnati, OH 45274	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Pharmacy	237,057			20	5A2
Harmony Healthcare	430 Boston St, Suite 104, Topsfield, MA 01983	<input type="checkbox"/>	<input checked="" type="checkbox"/>		Compliance Consulting	18,472			16	M13
Procare LTC	1492 Highland Ave, Cheshire, CT 06410	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Common Owners	Pharmacy	106,960			20	5A2
		<input type="checkbox"/>	<input type="checkbox"/>							
		<input type="checkbox"/>	<input type="checkbox"/>							
		<input type="checkbox"/>	<input type="checkbox"/>							
		<input type="checkbox"/>	<input type="checkbox"/>							
		<input type="checkbox"/>	<input type="checkbox"/>							
		<input type="checkbox"/>	<input type="checkbox"/>							
		<input type="checkbox"/>	<input type="checkbox"/>							
		<input type="checkbox"/>	<input type="checkbox"/>							

* List all contracted services over \$10,000. Use additional sheets if necessary.
 ** Refer to Page 4 for definition of related.
 *** Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

Annual Report of Long-Term Care Facility

CSP-22 Rev. 6/95

C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property

Name of Facility	License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance..... \$	103,193	103,193				
b. Heat..... \$	100,077	100,077				
c. Light & Power..... \$	111,604	111,604				
d. Water..... \$	67,297	67,297				
e. Equipment Lease (Provide detail on page 6)..... \$	40,340	40,340				
f. Other (itemize)..... \$	98,459	98,459				
See Attached Schedule						
6g. Total Maint. & Operating Expense (6a - 6f)..... \$	520,970	520,970				
7. Depreciation (complete schedule page 23*)						
a. Land Improvements..... \$						
b. Building & Building Improvements..... \$						
c. Non-Movable Equipment..... \$	15,104	15,104				
d. Movable Equipment..... \$	116,612	116,612				
*7e. Total Depreciation Costs (7a + b + c + d)..... \$	131,716	131,716				
8. Amortization (Complete att. Schedule Page 24*)						
a. Organization Expense..... \$						
b. Mortgage Expense..... \$	1,145	1,145				
c. Leasehold Improvements..... \$	96,634	96,634				
d. Other (Specify)..... \$						
*8e. Total Amortization Costs (8a + b + c + d)..... \$	97,779	97,779				
9. Rental payments on leased real property less real estate taxes included in item 10b..... \$	302,529	302,529				
10. Property Taxes						
a. Real estate taxes paid by owner..... \$						
b. Real estate taxes paid by lessor..... \$	161,288	161,288				
c. Personal property taxes..... \$	29,996	29,996				
11. Total Property Expenses (7e + 8e + 9 + 10)..... \$	723,308	723,308				

* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

Schedule of Other Repairs and Maintenance

Description	CCNH	RHNS	(Specify)
Groundskeeping	\$ 15,528		
Rubbish Removal	\$ 21,948		
Snow Removal	\$ 11,326		
Supplies	\$ 49,657		
Total Other Repairs and Maintenance	\$ 98,459	\$ -	\$ -

Depreciation Schedule

Name of Facility		License No.		Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C		9/30/2016		23	37
A. Land Improvements							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
A-4. Subtotal							
B. Building and Building Improvements							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
B-4. Subtotal							
C. Non-Movable Equipment							
1. Acquired prior to this report period							
2. Disposals (attach schedule)							
3. Acquired during this report period (attach schedule)							
C-4. Subtotal							
D. Movable Equipment							
1. Motor Vehicles (Specify name, model and year of each vehicle)							
a.							
b.							
c.							
d.							
2. Movable Equipment							
a. Acquired prior to this report period							
b. Disposals (attach schedule)							
c. Acquired during this report period (attach schedule)							
D-3. Subtotal							
E. Total Depreciation							
							Totals
							15,104
							108,630
							7,982
							116,612
							131,716

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Land Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Land Improvements		\$ -		\$ - **

*Ties to Page 23, Line A3

**Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Building Improvements		\$ -		\$ - *
Deletions:				
Total deletions for Building Improvements		\$ -		\$ - **

*Ties to Page 23, Line B3

**Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Total additions for Non-Movable Equipment		\$ -		\$ - *
Deletions:				
Total deletions for Non-Movable Equipment		\$ -		\$ - **

*Ties to Page 23, Line C3

**Ties to Page 23, Line C2

VALERIE MANOR
PCC Capitalize
September 30, 2016

DATE	VENDOR	DESCRIPTION	YEARS	AMOUNT
2013	Alexandra Lagoutis-PCC		3	\$225.00
	Athena-Brian Reynolds		3	\$250.00
	Athena-Relay Health		3	\$43.27
2014	Athena-Relay Health		3	\$210.89
	Athena-Relay Health		3	\$113.62
	Athena-Relay Health		3	\$86.54
	Pathway Health		3	\$1,346.43
	Pathway Health		3	\$1,099.28
	Pathway Health		3	\$1,124.63
	Pathway Health		3	\$152.14
	Pathway Health		3	\$947.29
	Pathway Health		3	\$885.11
	Pathway Health		3	\$1,210.79
	Pathway Health		3	\$1,389.50
	Pathway Health		3	\$1,425.57
	Pathway Health		3	\$335.71
	Pathway Health		3	\$1,022.46
	Pathway Health Services		3	\$550.24
	Pathway Health Services		3	\$29.08
	Pathway Health Services		3	\$85.75
	Pathway Health Services		3	\$180.95
	Pathway Health Services		3	\$244.91
	Pathway Services-PCC		3	\$312.50
	Point Click Care-Reimbursement to Glastonbury		3	\$1,547.41
	Relay Health		3	\$632.66
	Relay Health		3	\$210.89
	Relay Health		3	\$210.89
	Relay Health		3	\$262.32
	Relay Health		3	\$210.89
	Relay Health		3	\$41.96
	Relay Health		3	\$210.89
	Relay Health		3	\$152.14
	Relay Health		3	\$210.89
	Relay Health		3	\$210.89
	Relay Health		3	\$152.14
	Relay Health		3	\$210.89
2015	Relay Health		3	\$152.14
	Relay Health		3	\$210.89
	Relay Health		3	\$110.18
	Relay Health		3	\$220.36
	Relay Health		3	\$110.18
	Relay Health		3	\$110.18
	Relay Health		3	\$110.18
	Relay Health		3	\$110.18
	Relay Health		3	\$115.69
	Relay Health		3	\$115.69
	Relay Health		3	\$115.69
	Relay Health		3	\$97.89
	Relay Health		3	\$97.89
	Relay Health		3	\$97.89
	Relay Health		3	\$97.89
	Relay Health		3	\$41.96
	Relay Health		3	\$97.89
	Relay Health		3	\$97.89
	Relay Health		3	\$97.91
2016	Relay Health		3	\$97.89
	Relay Health		3	\$97.92
	Relay Health		3	\$97.99
	Relay Health		3	\$97.99
	Relay Health		3	\$98.02
	Relay Health		3	\$98.02
	Relay Health		3	\$97.99
	Relay Health		3	\$97.99
	Relay Health		3	\$98.41

Total PCC Project \$20,725.37

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
Additions:				
Jan-16	Landucci-RTU-7.5 Tons	\$ 10,775	10	\$ 539
Feb-16	ASE Electric Co-Electrical Switchgear	\$ 1,313	15	\$ 44
Feb-16	Inpro-Corner Guards/Wainscoating	\$ 1,595	10	\$ 80
Feb-16	Inpro-Corner Guards/Wainscoating	\$ 1,730	10	\$ 87
Mar-16	Nova Developers-Construction of Alzheimer's	\$ 17,978	20	\$ 449
Mar-16	Sherwin Williams-Vinyl Base/Corner Guard	\$ 11,927	10	\$ 596
Jun-16	Power Point Energy-Fixtures	\$ 2,310	10	\$ 116
Jun-16	Power Point Energy-Wiring/Dimmers	\$ 3,498	20	\$ 87
Jul-16	JH Barlow-Plumbing Pump	\$ 14,061	15	\$ 469
Aug-16	West Hartford Fence Co-Fencing	\$ 9,385	15	\$ 313
Aug-16	Environmental Designs-Landscaping	\$ 15,338	10	\$ 767
Aug-16	M-Core-Power Point Energy-Lighting	\$ 83,384	10	\$ 4,169
Aug-16	M-Core-Power Point Energy-Boiler/HVAC/EM	\$ 320,925	20	\$ 8,023
Sep-16	State Wide Electric-Outlets for PCC	\$ 5,000	10	\$ 250
Sep-16	Advanced Power Services-Generator Controlle	\$ 6,110	5	\$ 611
Total additions for Leasehold Improvements		\$ 505,329		\$ 16,600 *
Deletions:				
Total deletions for Leasehold Improvements		\$ -		\$ - **

*Ties to Page 24, Line C3

**Ties to Page 24, Line C2

Amortization Schedule*

Name of Facility		License No.		Report for Year Ended		Page	of			
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C		9/30/2016		24	37			
Item	Month	Date of Acquisition		Length of Amortization	Cost to Be Amortized	Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**	Rate %	Amortization for This Year	Totals
		Year	Year							
A. Organization Expense										
1.										
2.										
3.										
A-4. Subtotal.....										1,145
B. Mortgage Expense										
1. Deferred Finance Fees	9	2016	1 year	29,840		2,274,196	SL	1	1,145	
2.										
3.										
B-4. Subtotal.....										1,145
C. Leasehold Improvements and Other (Specify)										
1. Acquired prior to this report period	9	2015	Various	3,199,502		2,274,196	SL	Var	80,034	
2. Disposals (attach schedule)										
3. Acquired during this report period (attach schedule)	9	2016	Various	505,329			SL	Var	16,600	
C-4. Subtotal.....										96,634
D. Total Amortization										97,779

* Straight-line method must be used.

** Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

Amortization Schedule - Detail of Leasehold Improvements & Other

Name of Facility	License No.	Report for Year Ended	Page	of		
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	24A	37		
C. Leasehold Improvements (Specify)						
1. Acquired prior to this report period	Various	2,502,487	2,030,540	SL	Var	80,034
2. Disposals (attach schedule)						
3. Acquired during this report period	Various	505,329		SL	Var	16,600
C-4. Subtotal.....						96,634
C. Other (Specify)						
1. Bed License Purchase	None	697,015	243,656	None		
2.						
C-4. Subtotal.....						
Total Acquired prior to this report period	Various	3,199,502	2,274,196	SL	Var	80,034
Total Disposals						
Total Acquired during this report period	Various	505,329		SL	Var	16,600

C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page 25	of 37	
11. Property Questionnaire					
Part A					
Is the property either owned by the Facility or leased from a Related Party? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description		Total			
1. Date Land Purchased					
2. Date Structure Completed		10/24/1984			
3. If NOT Original Owner, Date of Purchase					
4. Date of Initial Licensure		10/24/84			
5. Total Licensed Bed Capacity		151			
6. Square Footage					
7. Acquisition Cost					
a. Land		380,000			
b. Building		4,750,526			
Part B - Owner and Related Parties		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		1M LIBOR + Credit Spr	Paid Off	Paid Off	
b. Date Mortgage Obtained		04/05/16			
c. Interest Rate for the Cost Year		3.27%			
d. Term of Mortgage (number of years)		25			
e. Amount of Principal Borrowed		12,000,000			
f. Principal balance outstanding as of 9/30/2016		11,878,500			
Complete if Mortgage was Refinanced During Current Cost Year					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
Part C - Arms-Length Leases for Real Property Improvements Only					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

C. Expenditures Other Than Salaries (cont'd) - Interest

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2016			Page 26	of 37
Item			Total	CCNH	RHNS	(Specify)	
12. Interest							
A. Building, Land Improvement & Non-Movable Equipment							
1. First Mortgage..... \$							
Name of Lender		Rate					
Address of Lender							
2. Second Mortgage..... \$							
Name of Lender		Rate					
Address of Lender							
3. Third Mortgage..... \$							
Name of Lender		Rate					
Address of Lender							
4. Fourth Mortgage..... \$							
Name of Lender		Rate					
Address of Lender							
B. CHEFA Loan Information							
1. Original Loan Amount..... \$							
2. Loan Origination Date.....							
3. Interest Rate %.....							
4. Term.....							
5. CHEFA Interest Expense.....							
12 B7. Total Building Interest Expense (A1 - A4 + B5) \$							

(Carry Subtotals forward to next page)

C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance

Name of Facility	License No.	Report for Year Ended			Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016			27	37
Item	Total	CCNH	RHNS	(Specify)		
Subtotals Brought Forward:						
12. C. Movable Equipment						
1. Automotive Equipment.....	\$					
A. Item	Rate	Amount				
Lender						
Address of Lender						
2. Other (Specify).....	\$	3,342	3,342			
A. Item	Rate	Amount				
Energy Efficient Project	4.99%	404,309				
Lender						
M-Core Credit Corporation						
Address of Lender						
21 Par Rd, Montebello, NY 10901						
B. Item	Rate	Amount				
Lender						
Address of Lender						
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2).....	\$	3,342	3,342			
12. D. Other Interest Expense (Specify).....	\$	34,316	34,316			
Vender Interest = \$5,767; Line of Credit Interest = \$28,549						
13. Total All Interest Expense (12B7 + 12C3 + 12D).....	\$	37,658	37,658			
14. Insurance						
a. Insurance on Property (buildings only).....	\$	102,374	102,374			
b. Insurance on Automobiles.....	\$					
c. Insurance other than Property (as specified above)						
1. Umbrella (Blanket Coverage).....	\$					
2. Fire and Extended Coverage.....	\$					
3. Other (Specify).....	\$					
14d. Total Insurance Expenditures (14a + b + c)...	\$	102,374	102,374			
15. Total All Expenditures (A-13 thru C-14).....	\$	15,221,384	15,221,384			

D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor				1070C	9/30/2016	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Page 10 - Salaries and Wages							
1.			Outpatient Service Costs.....	\$			
2.			Salaries not related to Resident Care....	\$			
3.	10	A12g	Occupational Therapy.....	\$ 393,109	393,109		
4.	Var	Var	Other - See attached Schedule.....	\$ 2,463	2,463		
Page 13 - Professional Fees							
5.	13	B8c	Resident Care Physicians **.....	\$ 7,189	7,189		
6.	13	B10a	Occupational Therapy.....	\$ 35,992	35,992		
7.			Other - See attached Schedule.....	\$			
Pages 15 & 16 - Administrative and General							
8.			Discriminatory Benefits.....	\$			
9.	15	1c	Bad Debts.....	\$ 80,480	80,480		
10.	15	1d&e	Accounting & Legal.....	\$ 10,205	10,205		
11.			Telephone.....	\$			
12.	15	1h2	Cellular Telephone.....	\$ 1,786	1,786		
13.			Life insurance premiums on the life of Owners, Partners, Operators.....	\$			
14.	16	13	Gifts, flowers and coffee shops.....	\$ 19,049	19,049		
15.	16	15	Education expenditures to colleges or universities for tuition and related costs for owners and employees.....	\$			
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative....	\$			
17.			Automobile Expense (e.g. personal use).	\$			
18.	16	m2&3	Unallowable Advertising *.....	\$ 35,708	35,708		
19.	15	1j&k1 &2	Income Tax / Corporate Business Tax...	\$ 250	250		
20.			Fund Raising / Contributions.....	\$			
21.	16	m12	Unallowable Management Fees.....	\$ 297,201	297,201		
	18	2c		\$ 72,049	72,049		
	20	5j		\$ 81,055	81,055		
22.	16	m6	Barber and Beauty.....	\$			
23.	Var	Var	Other - See attached Schedule.....	\$ 45,657	45,657		
Page 18 - Dietary Expenditures							
24.	18	2a1	Meals to employees, guests and others who are not residents.....	\$ 8,943	8,943		
Page 19 - Laundry Expenditures							
25.	19	3d	Laundry services to employees, guests and others who are not residents.....	\$			
Page 20 - Housekeeping Expenditures							
26.	20	4d	Housekeeping services to employees and others who are not residents.....	\$			
Subtotal (Items 1 - 26)				\$ 1,091,136	1,091,136		

* All except "Help Wanted".

(Carry Subtotal forward to next page)

** Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

D. Adjustments to Statement of Expenditures (cont'd)

Name of Facility			License No.	Report for Year Ended	Page	of	
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor			1070C	9/30/2016	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 1,091,136	1,091,136		
Page 20 - Resident Care Supplies ***							
27.	20	5a1&2	Prescription Drugs.....	\$ 297,891	297,891		
28.	20	5d	Ambulance/Limousine.....	\$ 22,883	22,883		
29.	20	5f	X-rays, etc.....	\$ 48,770	48,770		
30.	20	5h	Laboratory.....	\$ 41,073	41,073		
31.	20	5c	Medical Supplies.....	\$ 41,476	41,476		
32.	20	5e2	Oxygen (non emergency).....	\$ 47,277	47,277		
33.	20	5j	Occupational Therapy.....	\$ 3,996	3,996		
34.	Var	Var	Other - See Attached Schedule.....	\$ 12,975	12,975		
Page 22 - Maintenance and Property							
35.			Excess Movable Equipment Depreciation See Attached Schedule.....	\$ 5,112	5,112		
36.			Depreciation on Unallowable Motor Vehicles.....	\$			
37.			Unallowable Property and Real Estate Taxes.....	\$			
38.			Rental of Building Space or Rooms.....	\$			
39.			Other - See Attached Schedule.....	\$			
Page 27 - Insurance							
40.			Mortgage Insurance.....	\$			
41.			Property Insurance.....	\$			
Other - Miscellaneous							
42.			Research or Experimental Activities.....	\$			
43.	20	5j	Radio and Television Revenue.....	\$ 17,109	17,109		
44.			Vending Machine Revenue.....	\$			
45.			Purchase Discounts and Allowances....	\$			
46.			Duplications of functions or services....	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest.....	\$			
48.	30	rv5	Interest Income on Accounts Rec.....	\$ 20	20		
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule.....	\$			
Not For Profit Providers Only							
50.	Var	Var	Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule.....	\$			
51.	Total Amount of Decrease (Items 1 - 50)			\$ 1,629,718	1,629,718		

*** Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.

Schedule of Other Ancillary Costs

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5j	Medical Equipment Rental	12,975		
Total Other Ancillary Costs			\$ 12,975	\$ -	\$ -

Schedule of Excess Movable Equipment Depreciation

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
22	7d	Equip Carryforward Adjustments	5,112		
Total Excess Movable Equipment Depreciation			5,112		

Schedule of Other Property Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Property Adjustments					

Schedule of Other Adjustments

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Total Other Adjustments			\$ -	\$ -	\$ -

F. Statement of Revenue

Name of Facility	License No.	Report for Year Ended		Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016		30	37
Item	Total	CCNH	RHNS	(Specify)	
I. Resident Room, Board & Routine Care Revenue					
1. a. Medicaid Residents (CT only).....	\$ 19,857,517	19,857,517			
b. Medicaid Room and Board Contractual Allowance **.....	\$ (11,194,705)	(11,194,705)			
2. a. Medicaid (All other states).....	\$				
b. Other States Room and Board Contractual Allowance **.....	\$				
3. a. Medicare Residents (all inclusive).....	\$ 2,728,928	2,728,928			
b. Medicare Room and Board Contractual Allowance **.....	\$ 621,786	621,786			
4. a. Private-Pay Residents and Other.....	\$ 3,838,138	3,838,138			
b. Private-Pay Room and Board Contractual Allowance **.....	\$ (133,010)	(133,010)			
II. Other Resident Revenue					
1. a. Prescription Drugs - Medicare.....	\$ 307,973	307,973			
b. Prescription Drugs - Medicare Contractual Allowance **.....	\$ (307,973)	(307,973)			
c. Prescription Drugs - Non-Medicare.....	\$ 107,621	107,621			
d. Prescription Drugs - Non-Medicare Contractual Allowance **.....	\$ (107,621)	(107,621)			
2. a. Medical Supplies - Medicare.....	\$ 26,376	26,376			
b. Medical Supplies - Medicare Contractual Allowance **.....	\$ (16,084)	(16,084)			
c. Medical Supplies - Non-Medicare.....	\$ 36,661	36,661			
d. Medical Supplies - Non-Medicare Contractual Allowance **.....	\$ (36,661)	(36,661)			
3. a. Physical Therapy - Medicare.....	\$ 1,116,504	1,116,504			
b. Physical Therapy - Medicare Contractual Allowance **.....	\$ (848,431)	(848,431)			
c. Physical Therapy - Non-Medicare.....	\$ 170,266	170,266			
d. Physical Therapy - Non-Medicare Contractual Allowance **.....	\$ (170,266)	(170,266)			
4. a. Speech Therapy - Medicare.....	\$ 242,268	242,268			
b. Speech Therapy - Medicare Contractual Allowance **.....	\$ (173,253)	(173,253)			
c. Speech Therapy - Non-Medicare.....	\$ 46,080	46,080			
d. Speech Therapy - Non-Medicare Contractual Allowance **.....	\$ (46,080)	(46,080)			
5. a. Occupational Therapy - Medicare.....	\$ 1,034,878	1,034,878			
b. Occupational Therapy - Medicare Contractual Allowance **.....	\$ (799,683)	(799,683)			
c. Occupational Therapy - Non-Medicare.....	\$ 138,108	138,108			
d. Occupational Therapy - Non-Medicare Contractual Allowance **.....	\$ (138,108)	(138,108)			
6. a. Other (Specify) - Medicare.....	\$				
b. Other (Specify) - Non-Medicare.....	\$ 11,759	11,759			
III Total Resident Revenue (Section I thru Section II.).....	\$ 16,312,988	16,312,988			
IV. Other Revenue*					
1. Meals sold to guests, employees & others.....	\$				
2. Rental of rooms to non-residents.....	\$				
3. Telephone	\$				
4. Rental of Television and Cable Services.....	\$				
5. Interest Income (Specify)	\$ 20	20			
6. Private Duty Nurses' Fees.....	\$				
7. Barber, Coffee, Beauty and Gift shops.....	\$				
8. Other (Specify).....	\$ 77,558	77,558			
V. Total Other Revenue (1 thru 8).....	\$ 77,578	77,578			
VI. Total All Revenue (III + V).....	\$ 16,390,566	16,390,566			

* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

** Facility should report all contractual allowances and/or payer discounts..

Annual Report of Long-Term Care Facility

CSP-31 Rev. 6/95

G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	31	37
Account			Amount	
Assets				
A. Current Assets				
1. Cash (<i>on hand and in banks</i>).....			\$	93,053
2. Resident Accounts Receivable (Less Allowance for Bad Debts).....			\$	746,462
3. Other Accounts Receivable (Excluding Owners or Related Parties).....			\$	
4. Inventories.....			\$	23,088
5. Prepaid Expenses.....			\$	187,740
a. Prepaid Insurance	174,721			
b. Lakeland Bank Reserve	13,019			
c. _____				
d. _____				
6. Interest Receivable.....			\$	
7. Medicare Final Settlement Receivable.....			\$	
8. Other Current Assets (<i>itemize</i>).....			\$	97,851
A/R Related Facilities	77,307			
Medicaid Wage Enhancement	20,544			

A-9. Total Current Assets (Lines A1 thru 8)			\$	1,148,194
B. Fixed Assets				
1. Land.....			\$	
2. Land Improvements	*Historical Cost.....		\$	
	Accum. Depreciation		Net.....	
3. Buildings	*Historical Cost.....		\$	
	Accum. Depreciation		Net.....	
4. Leasehold Improvements	*Historical Cost.....	3,007,816	\$	880,643
	Accum. Depreciation	(2,127,173)	Net.....	
5. Non-Movable Equipment	*Historical Cost.....	653,560	\$	68,228
	Accum. Depreciation	(585,332)	Net.....	
6. Movable Equipment	*Historical Cost.....	1,508,069	\$	515,142
	Accum. Depreciation	(992,927)	Net.....	
7. Motor Vehicles	*Historical Cost.....		\$	
	Accum. Depreciation		Net.....	
8. Minor Equipment-Not Depreciable.....			\$	
9. Other Fixed Assets (<i>itemize</i>).....			\$	28,384
Equipment Carryforward AJE		28,384		

B-10. Total Fixed Assets (Lines B1 thru 9)			\$	1,492,397

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	32	37
Account			Amount	
Total Brought Forward:			\$	2,640,591
C. Leasehold or like property recorded for Equity Purposes.				
1. Land.....			\$	
2. Land Improvements				
	*Historical Cost.....			
	Accum. Depreciation	Net.....	\$	
3. Buildings				
	*Historical Cost.....			
	Accum. Depreciation	Net.....	\$	
4. Non-Movable Equipment				
	*Historical Cost.....			
	Accum. Depreciation	Net.....	\$	
5. Movable Equipment				
	*Historical Cost.....			
	Accum. Depreciation	Net.....	\$	
6. Motor Vehicles				
	*Historical Cost.....			
	Accum. Depreciation	Net.....	\$	
7. Minor Equipment-Not Depreciable.....			\$	
C-8 Total Leasehold or Like Properties (C1 thru 7)			\$	
D. Investment and Other Assets				
1. Deferred Deposits.....			\$	
2. Escrow Deposits.....			\$	
3. Organization Expense				
	*Historical Cost.....			
	Accum. Depreciation	Net.....	\$	
4. Goodwill (Purchased Only).....			\$	453,360
5. Investments Related to Resident Care (<i>itemize</i>).....			\$	
6. Loans to Owners or Related Parties (<i>itemize</i>)			\$	
Name and Address	Amount	Loan Date		
7. Other Assets (<i>itemize</i>).....			\$	146,148
Deposit-IRS \$128597,Project Development \$13865,Deposit- \$3686			146,148	
D-8. Total Investments and Other Assets (Lines D1 thru 7).....			\$	599,508
D-9. Total All Assets (Lines A9 + B10 + C8 + D8).....			\$	3,240,099

* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

G. Balance Sheet (cont'd)

Name of Facility		License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		1070C	9/30/2016	33	37
Account				Amount	
Liabilities					
A. Current Liabilities					
1. Trade Accounts Payable.....				\$	1,445,177
2. Notes Payable (<i>itemize</i>).....				\$	(928,400)
Notes Payable (928,400)					
3. Loans Payable for Equipment (<i>Current portion</i>) (<i>itemize</i>).....				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll (<i>Exclusive of Owners and/or Stockholders only</i>).....				\$	414,817
5. Accrued Payroll (<i>Owners and/or Stockholders only</i>).....				\$	
6. Accrued Payroll Taxes Payable.....				\$	16,769
7. Medicare Final Settlement Payable.....				\$	
8. Medicare Current Financing Payable.....				\$	
9. Mortgage Payable (<i>Current Portion</i>).....				\$	
10. Interest Payable (<i>Exclusive of Owner and/or Related Parties</i>).....				\$	
11. Accrued Income Taxes*.....				\$	
12. Other Current Liabilities (<i>itemize</i>).....				\$	240,326
Acc'd Operating Expenses (8,706)					
Acc'd Expense - CT State Sales Tax 6,796					
Provider Taxes Due 242,236					
A-13. Total Current Liabilities (Lines A1 thru 12).....				\$	1,188,689

* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

** Interest Bearing - Do Not Include in Return on Equity Calculation.

VALERIE MANOR
ACCRUED OPERATING EXP - 2170
September 30, 2016

DESCRIPTION	DEBIT	CREDIT	BALANCE
Wage enhancement		\$10,000.00	\$10,000.00
Athena food rebate	\$1,808.83		(\$1,808.83)
Athena management fee adj	\$8,312.62		(\$8,312.62)
Healthcare	\$8,584.89		(\$8,584.89)
			(\$8,706.34)

G. Balance Sheet (cont'd)

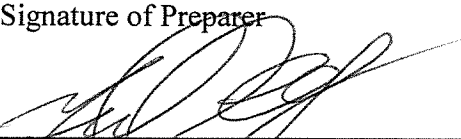
Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor		License No. 1070C	Report for Year Ended 9/30/2016	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,188,689	
Liabilities (cont'd)					
B. Long-Term Liabilities					
1. Loans Payable-Equipment (<i>itemize</i>).....				\$	394,632
Name of Lender	Purpose	Amount	Date Due		
M-Core Energy Efficient Lighting		394,632			
2. Mortgages Payable.....				\$	
3. Loans from Owners or Related Parties (<i>itemize</i>).....				\$	922,220
Name and Address of Lender	Amount	Loan Date			
Due to Landlord	922,220				
4. Other Long-Term Liabilities (<i>itemize</i>).....				\$	

B-5. Total Long-Term Liabilities (Lines B1 thru 4).....				\$	1,316,852
C. Total All Liabilities (Lines A-13 + B-5).....				\$	2,505,541

G. Balance Sheet (cont'd)
Reserves and Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	1070C	9/30/2016	35	37
Account			Amount	
A. Reserves				
1. Reserve for value of leased land.....			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized.....			\$	
3. Reserve for depreciation value of leased personal property (<i>Equity</i>) ..			\$	
4. Reserve for leasehold real properties on which fair rental value is based.....			\$	
5. Reserve for funds set aside as donor restricted.....			\$	
6. Total Reserves.....			\$	
B. Net Worth				
1. Owner's Capital.....			\$	
2. Capital Stock.....			\$	20,000
3. Paid-in Surplus.....			\$	
4. Treasury Stock.....			\$	
5. Cumulated Earnings.....			\$	(454,623)
6. Gain or Loss for Period 10/1/2015 thru 9/30/2016			\$	1,169,181
7. Total Net Worth.....			\$	734,558
C. Total Reserves and Net Worth			\$	734,558
D. Total Liabilities, Reserves, and Net Worth			\$	3,240,099

I. Preparer's/Reviewer's Certification

Name of Facility Valerie Manor, Inc of Torrington, CT, d/b/a Valerie Manor	License No. 1070C	Report for Year Ended 9/30/2016	Page 37	of 37
<i>Check appropriate category</i>				
CCNH	RHNS	Other (<i>Specify</i>)		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Preparer/Reviewer Certification				
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>				
Signature of Preparer 	Title CFU	Date Signed 2/15/17		
Printed Name of Preparer Athena Health Care Associates, Inc				
Address 135 South Road Farmington, CT 06032		Phone Number (860) 751-3900		